

The Law Offices of

WILSON, HUTCHINSON & POTEAT

611 Frederica Street
Owensboro, Kentucky 42301
Telephone (270) 926-5011
Facsimile (270) 926-9394

William L. Wilson, Jr.
Mark R. Hutchinson
T. Steven Poteat

bill@whplawfirm.com
randy@whplawfirm.com
steve@whplawfirm.com

**UNITED PARCEL SERVICE
OVERNIGHT DELIVERY**

August 31, 2006

Mike Burford
Director Division of Filings
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602

RECEIVED

SEP 05 2006

**PUBLIC SERVICE
COMMISSION**

RE: Case No. 2006-00387
Filing Deficiencies

Dear Mike:

In accordance with my telephone conversation today with Jorge Valladares, I am submitting this letter as confirmation that reference in our application in the above referenced case to the possible use of the net proceeds for the purchase, acquisition and/or construction of additional properties and facilities, was not intended to seek approval for the acquisition of real estate. In the event Atmos Energy Corporation should at any time hereafter elect to utilize a portion of the net proceeds for the acquisition of real estate, we will notify the Commission and make the appropriate filings at that time.

If anything further is needed, please advise. Otherwise, I will assume that the statutory time period in which the Commission must process this case has now commenced. Thanking you now for your attention and help in this matter, I remain

Very truly yours,



Mark R. Hutchinson

c: Jeff Perryman
Doug Walther
Gary Smith